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Received & Inspected

SEP 30 2010

FCC Mail Room

September 27, 2010

Marlene H. Dortch, Secretary
 Federal Communications Commission
 Office of the Secretary
 445 12th Street, SW
 Room TW-A325
 Washington, DC 20554

Re: Request for Waiver - FCC 2008-499A and 2009-499A Report Deadlines
 Docket 06-122 and Docket 96-45
 IP Telcom Group, Inc.
 Filer 499 ID: 826735

Dear Ms. Dortch,

IP Telcom Group, Inc. (IP Telcom) requests confidential treatment under Section 0.459 of the Commission's rules regarding this Request for Waiver. Attached to the original of this letter are four confidential redacted copies of IP Telcom's Request for Waiver and 499-A reports. Confidential treatment is requested for the actual and projected dollar figures related to IP Telcom's 499A filings and the specific placement on FCC 499 A forms.

Sentinel Telecom, Inc. has recently been contracted by IP Telcom Group, Inc. as its Regulatory Consultant to determine the correct classification and amounts of revenue reported in their 2008 and 2009 FCC 499-A reports.

We appeal the rejection by USAC of IP Telcom's 2008 and 2009 revised 499-A reports. We request that the FCC Waive the Deadline regarding the 2008 and 2009 FCC-499A filings and instruct USAC to process the attached, revised 2008 and 2009 499A forms so we may finally report the correct revenue figures in their correct classifications to submit accurate, reliable data to the FCC. In this way, USAC, TRS, LNP, NANP and the FCC can assess the correct contribution amounts for IP Telcom.

In FCC Order DA 08-1514, the FCC granted a request for review of Aventure Communication Technology, LLC's 499-Q report, directing USAC to accept Aventure's corrected Form 499-Q. The order stated "... we find that waiver is warranted to avoid

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requiring Aventure to make excessive, incorrect payments to the USF with no reimbursement for more than a year. Due to its inadvertent reporting error, Aventure is required to pay contributions that are nearly 20 times its actual obligation, causing undue hardship." Section 6 states: "In this instance, Aventure demonstrates that "strict enforcement of the filing deadline would disproportionately penalize [the carrier] when considered in light of its actions to remedy the error."

A similar situation occurred with IP Telcom, who inadvertently declared an arbitrary projected revenue amount of [REDACTED] under the wrong classification on their 2008-499A form. The error was not corrected in time, and the 2009 499-A report estimated the same [REDACTED] revenue figure. Since this revenue was declared as International, it did not generate USAC invoices, but IP Telcom did receive a NECA invoice for [REDACTED] and an FCC invoice for [REDACTED]. IP Telcom should have paid [REDACTED] to NECA on behalf of the TRS fund. IP Telcom is being charged approximately [REDACTED] times their correct contribution to the TRS fund. Failure to correct these reports will cause an unreasonable burden to be assumed by IP Telcom.

USAC receives and processes the 499-A and 499-Q reports and shares the data with 4 other agencies for collection of funds for their respective programs. These programs are TRS, LNP, NANP and the FCC. All revisions of FCC 499 forms are processed through USAC and the revised data is forwarded to the other agencies.

Incorrect classification of telecom revenue degrades the reliability of FCC data reports used for planning and budgeting, and should be corrected to yield an accurate picture of the telecom industry and the utilization of funds. Correct 499 reports also ensure that carriers contribute the correct amount towards the funds. Correct reporting of these revenue figures will serve the public interest.

In January 2010, Mr. Cuetos contracted with a Regulatory Consulting group, who made corrections to the 2008 and 2009 499-A filings. The consultants corrected several errors on the report, but it is obvious that they did not understand IP Telcom's business model as they made additional errors.

Recently, I spoke with Mr. Cuetos, President of IP Telecom and reviewed the business model and types of revenue that IP Telcom has. In fiscal years 2007, 2008 and 2009, IP Telecom only sold [REDACTED] to US carriers with valid 499 Filer IDs and international carriers.

The previous Regulatory Consulting group incorrectly placed \$[REDACTED] of revenue in Line [REDACTED] of the 2008-499A report. The same error was made in the 2009-499A report as \$[REDACTED] of revenue was entered on Line [REDACTED] Both of

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these amounts should have been reported on Line [REDACTED] of the respective reports as these are International (non-US) Carriers purchasing international termination to non-US countries.

In the revised FCC 2008-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED]. The Non-Contributor/ End-User revenue of [REDACTED] is listed on [REDACTED] it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

In the revised FCC 2009-499A report that I have prepared, the international revenue was divided into 3 separate classifications: a- Contributors [REDACTED] b- Non-Contributors/ End-User [REDACTED] and c- International-International Wholesale Carriers [REDACTED] for a grand total of [REDACTED]. The Non-Contributor/ End-User revenue of \$[REDACTED] is listed on line [REDACTED] since it was sold to other USF non-contributors with valid FCC 499 IDs. Also, no revenue is listed on line [REDACTED] due to the correct application of this revenue type.

Incorrect filings were submitted by IP Telcom without a clear understanding of the FCC 499 instructions. After careful review of the FCC Instructions, it is clear to see how an individual with minimal regulatory experience could misinterpret the instructions and declare revenue in incorrect categories.

In the 2008, 2009 and 2010 FCC 499A instructions, we find the instructions for utilization of Line 412. It states "International calls that traverse the United States but both originate and terminate in foreign points are excluded from the universal service contribution base regardless of whether the service is provided to resellers or to end users. These revenues should be segregated from other toll revenues by showing them on Line 412. Telecommunications providers should not report international settlement revenues from traditional settlement transiting traffic on the Worksheet."

Unfortunately, many people do not fully understand the implications of the last line regarding "international settlement revenues" which causes International-International Wholesale revenue to be classified in Line [REDACTED] and not in Line [REDACTED]. Misapplication of these revenues will generate incorrect charges from the other FCC funds (TRS, LNP, NANP & FCC) which do not apply to IP Telcom's International to International type of traffic.

In this Request for Waiver, we request that the FCC waive the deadline ruling, and instruct USAC to accept and process the attached revised 2008 and 2009 499-A filings

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as we believe it is in the best interest of all parties. The FCC will have more accurate data for its reports and the correct assessments of fees for IP Telcom will be determined, removing an unreasonable burden from IP Telcom.

If you have any further questions or comments, please contact me via fax at 206-666-5848, via email at ms@sentineltelecom.com or telephonically at 786-229-2222.

Thank you for your assistance,

Best Regards,

Matthew Schulman - Regulatory Consultant for IP Telcom Group, Inc.

Request for Waiver of Filing Deadline filed on behalf of

Mr. Jose Cuetos – President
IP Telcom Group, Inc.
8664 Southgate Shores Circle
Tamarac, FL 33321
Tel: 954-792-3838
Email: cuetos_jose@hotmail.com

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2009 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2008 Revenues)

>>> Please read instructions before completing. <<<

Annual Filing – due April 1, 2009

Approval by OMB
3060-0855

Block 1: Contributor Identification Information

During the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See instructions.

101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722.

826735

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]

102 Legal name of reporting entity

IP Telecom Group, Inc.

103 IRS employer identification number

[Enter 9 digit number] 20-5025678

104 Name telecommunications provider is doing business as

IP Telecom Group, Inc.

105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.]

- ☐ CAP/LEC ☐ Cellular/PCS/SMR (wireless telephony incl. by resale)
☐ Interconnected VoIP ☐ Interexchange Carrier (IXC) ☐ Local Reseller
☐ Payphone Service Provider ☐ Prepaid Card
☐ Shared-Tenant Service Provider / Building LEC ☐ SMR (dispatch)

- ☐ Coaxial Cable ☐ Incumbent LEC
☐ Operator Service Provider (OSP) ☐ Paging & Messaging
☐ Private Service Provider ☐ Satellite Service Provider
☒ Toll Reseller ☐ Wireless Data
☐ Other Mobile ☒ Other Toll

If Other Local, Other Mobile or Other Toll is checked,

☐ Other Local

describe carrier type / services provided: ➔ International VoIP Toll Reseller

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

[Enter 9 digit number]

107 FCC Registration Number (FRN) [<https://svartifoss2.fcc.gov/cores/CoresHome.html>]

0016-7631-46

[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]

[Enter 10 digit number]

108 Management company [if filer is managed by another entity]

109 Complete mailing address of reporting entity corporate headquarters

Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208.

Street1 8664 Southgate Shores Circle

Street2

Street3

City Tamarac

State FL

Zip (postal code) 33321

Country if not USA

110 Complete business address for customer inquiries and complaints

Street1 8664 Southgate Shores Circle

Street2

Street3

City Tamarac

State FL

Zip (postal code) 33321

Country if not USA

check if same address as Line 109 ☒

111 Telephone number for customer complaints and inquiries [Toll-free number if available]

(954) - 792-3838

ext -

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a IP Telecom Group, Inc.

g

b

h

c

i

d

j

e

k

f

l

Use an additional sheet if necessary. Each reporting entity must provide all names used for telecommunications activities.

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Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101] 826735

202 Legal name of reporting entity [from Line 102] IP Telcom Group, Inc.

203 Person who completed this Worksheet First Matthew MI Last Schulman

204 Telephone number of this person (786) - 229-2222 ext -

205 Fax number of this person (206) - 666-5848

206 Email of this person || Required if available -- not for public release || ms@sentineltelecom.com

207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent

check if same name as Line 203 ☐

check if same address as Line 109 ☐

Office Attn First name Jose MI Last Cuetos

Email [Required if available, not for public release] cuetos_jose@hotmail.com Phone (954) - 636-2966 ext - Fax (954) - 891-0300

Street1 8664 Southgate Shores Circle

Street2

Street3

City Tamarac State FL Zip (postal code) 33321 Country if not USA

208 Billing address and billing contact person:

[Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.]

check if name and address same as Line 207 ☒

check to use Line 208 information for FCC ITSP regulatory fee bill ☐

Company Attn First name Jose MI Last Cuetos

Email [Required if available, not for public release] cuetos_jose@hotmail.com Phone (954) - 636-2966 ext - Fax (954) - 891-0300

Street1 8664 Southgate Shores Circle

Street2

Street3

City Tamarac State FL Zip (postal code) 33321 Country if not USA

Block 2-B: Agent for Service of Process

All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413 Company Corporate Creations Network Inc. Attn First name Luis MI Last Uriarte

210 Telephone number of D.C. agent (800) - 682-9110 ext -

211 Fax number of D.C. agent (561) - 694-1639

212 Email of D.C. agent || Required if available || contact@corpcreations.com

213 Complete business address of D.C. agent for hand service of documents

check to use Line 213 information for FCC ITSP regulatory fee bill ☐

[If both Line 208 and Line 213 are checked, Line 208 will be used.]

Street1 1629 K Street, NW, #300

Street2 1717 K Street NW Suite 600

Street3

City Washington State DC Zip 20006

214 Local/alternate Agent for Service of Process (optional) Company Attn First name MI Last

215 Telephone number of local/alternate agent () - ext -

216 Fax number of local/alternate agent () -

217 Email of local/alternate agent || Required if available ||

218 Complete business address of local/alternate agent for hand service of documents

check to use Line 218 information for FCC ITSP regulatory fee bill ☐

[If both Line 208 and Line 218 are checked, Line 208 will be used.]

Street1

Street2

Street3

City State Zip (postal code) Country if not USA

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Block 2-C: FCC Registration and Contact Information

Filers must refile Blocks 1, 2 and 6 if there are any changes in this section. See instructions.

219 Filer 499 ID [from Line 101]	826735		
220 Legal name of reporting entity [from Line 102]	IP Telcom Group, Inc.		
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First Jose	MI	Last Custos
222 Business address of individual named on Line 221	Street1 8664 Southgate Shores Circle		
	Street2		
	Street3		
check if same as Line 109 <input type="checkbox"/>	City Tamarac	State FL	Zip (postal code) 33321 Country if not USA
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First	MI	Last
224 Business address of individual named on Line 223	Street1		
	Street2		
	Street3		
check if same as Line 109 <input type="checkbox"/>	City	State	Zip (postal code) Country if not USA
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	MI	Last
226 Business address of individual named on Line 225	Street1		
	Street2		
	Street3		
check if same as Line 109 <input type="checkbox"/>	City	State	Zip (postal code) Country if not USA
227 Indicate jurisdictions in which the filing entity provides service. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.			
<input type="checkbox"/> Alabama	<input type="checkbox"/> Guam	<input type="checkbox"/> Massachusetts	<input type="checkbox"/> New York
<input type="checkbox"/> Alaska	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Michigan	<input type="checkbox"/> North Carolina
<input type="checkbox"/> American Samoa	<input type="checkbox"/> Idaho	<input type="checkbox"/> Midway Atoll	<input type="checkbox"/> North Dakota
<input type="checkbox"/> Arizona	<input type="checkbox"/> Illinois	<input type="checkbox"/> Minnesota	<input type="checkbox"/> Northern Mariana Islands
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Indiana	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Ohio
<input type="checkbox"/> California	<input type="checkbox"/> Iowa	<input type="checkbox"/> Missouri	<input type="checkbox"/> Oklahoma
<input type="checkbox"/> Colorado	<input type="checkbox"/> Johnston Atoll	<input type="checkbox"/> Montana	<input type="checkbox"/> Oregon
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Kansas	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Pennsylvania
<input type="checkbox"/> Delaware	<input type="checkbox"/> Kentucky	<input type="checkbox"/> Nevada	<input type="checkbox"/> Puerto Rico
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Louisiana	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> Rhode Island
<input checked="" type="checkbox"/> Florida	<input type="checkbox"/> Maine	<input type="checkbox"/> New Jersey	<input type="checkbox"/> South Carolina
<input type="checkbox"/> Georgia	<input type="checkbox"/> Maryland	<input type="checkbox"/> New Mexico	<input type="checkbox"/> South Dakota
<input type="checkbox"/> Tennessee	<input type="checkbox"/> Texas	<input type="checkbox"/> Utah	<input type="checkbox"/> U.S. Virgin Islands
<input type="checkbox"/> Vermont	<input type="checkbox"/> Virginia	<input type="checkbox"/> Wake Island	<input type="checkbox"/> Washington
<input type="checkbox"/> West Virginia	<input type="checkbox"/> Wisconsin	<input type="checkbox"/> Wyoming	

228 Year and month filer first provided (or expects to provide) telecommunications in the U.S. ☐ Check if prior to 1/1/1999, otherwise Year 2007 Month 1

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Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID [from Line 101]

828735

302 Legal name of reporting entity [from Line 102]

IP Telecom Group, Inc.

Report billed revenues for January 1 through December 31, 2007.

Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.

See instructions regarding percent interstate & international.

Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms

Fixed local service

Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs

303.1 Provided as unbundled network elements (UNEs)

303.2 Provided under other arrangements

Per-minute charges for originating or terminating calls

304.1 Provided under state or federal access tariff

304.2 Provided as unbundled network elements or other contract arrangement

Local private line & special access service

305.1 Provided to other contributors for resale as telecommunications

305.2 Provided to other contributors for resale as interconnected VoIP
[All such revenue for 2007 must be reported as end-user revenue]

306 Payphone compensation from toll carriers

307 Other local telecommunications service revenues

308 Universal service support revenues received from Federal or state sources

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

309 Monthly, activation, and message charges except toll

Toll services

310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)

311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)

312 Long distance private line services

313 Satellite services

314 All other long distance services

315 Total revenues provided for resale (Lines 303 through 314)

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See Instructions.)

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Block 4-A: End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101]

826735

402 Legal name of reporting entity [from Line 102]

IP Telecom Group, Inc

Report billed revenues for January 1 through December 31, 2007.
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate & international.

Total
Revenues

If breakouts are not book
amounts, enter whole
percentage estimates

Breakouts

Interstate
RevenuesInternational
Revenues

(a)

(b)

(c)

(d)

(e)

Revenues from All Other Sources (end-user telecom. & non-telecom.)

403 Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions

Fixed local services

Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges

traditional circuit switched

404.1 Provided at a flat rate including interstate toll service -- local portion

404.2 Provided at a flat rate including interstate toll service -- toll portion

404.3 Provided without interstate toll included (see instructions)

interconnected VoIP

404.4 Offered in conjunction with a broadband connection

404.5 Offered independent of a broadband connection

405 Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer

406 Local private line & special access service
Includes the transmission portion of wireline broadband Internet access provided on a common carrier basis.

407 Payphone coin revenues (local and long distance)

408 Other local telecommunications service revenues

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

409 Monthly and activation charges

410 Message charges including roaming and air-time charges for toll calls, but excluding separately stated toll charges

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Block 4-A: Continued

	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
		Interstate	International	Interstate Revenues (d)	International Revenues (e)
Toll services					
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards					
412 International calls that both originate and terminate in foreign points					
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412					
Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PLCC pass-through, and other switched services not reported above)					
414.1 All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills					
414.2 All interconnected VoIP long distance, including: but not limited to, itemized toll					
415 Long distance private line services					
416 Satellite services					
417 All other long distance services					
Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.)					
418.1 bundled with circuit switched local exchange service					
418.2 bundled with interconnected VoIP local exchange service					
418.3 other					
Block 4-B: Total Revenue and Uncollectible Revenue Information					
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]					
420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.					
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]					
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420					
423 Net universal service contribution base revenues [Line 420 minus line 422]					

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Block 5: Additional Revenue Breakouts

501 Filer 499 ID [from Line 101]

826735

502 Legal name of reporting entity [from Line 102]

IP Telecom Group, Inc.

Filers that report revenues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510.

See page 27 of instructions for limited exceptions.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

Block 3
Carrier's
Carrier
(a)

Block 4
End-User
Telecom.
(b)

- 503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands
- 504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming
- 505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.
- 506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia
- 507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin
- 508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont
- 509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas
- 510 Total [Percentages must add to 0 or 100.]

REDACTED

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See instructions.)

(a) Total Revenues (b) Interstate and International

Revenues from resellers that do not contribute to Universal Service

\$

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Block 6: CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]

826735

602 Legal name of reporting entity [from Line 102]

IP Telcom Group, Inc.

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to:

Universal Service ☐

TRS ☐

NANPA ☐

LNP Administration ☐

Provide explanation below:

604 Please indicate whether the reporting entity is

State or Local Government Entity ☐

I.R.C. § 501 Tax Exempt ☐

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity as defined on page 28 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature

607 Printed name of officer

First Jose

Mi

Last Cuetos

608 Position with reporting entity

President

609 Business telephone number of officer

(954) - 792-3838

ext -

610 Email of officer || Required if available -- not for public release ||

cuetos_jose@hotmail.com

611 Date

9/22/2010

612 Check those that apply:

☐

Original April 1 filing for year

☐

New filer, registration only

☐

Revised filing with updated registration

☒

Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036

For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Information: (888) 641-8722 or via email: Form499@universalservice.org

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Approval by OMB
3060-0855

>>> Please read instructions before completing. <<<

Annual Filing - due April 1, 2008

Block 1: Contributor Identification Information

During the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See Instructions.

101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 641-8722.

826735

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]

102 Legal name of reporting entity

IP Telecom Group, Inc.

103 IRS employer identification number

[Enter 9 digit number] 20-5025678

104 Name telecommunications provider is doing business as

IP Telecom Group, Inc.

105 Telecommunications activities of filer [Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.]

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> CAP/LEC | <input type="checkbox"/> Cellular/PCS/SMR (wireless telephony incl. by resale) | <input type="checkbox"/> Coaxial Cable | <input type="checkbox"/> Incumbent LEC |
| <input type="checkbox"/> Interconnected VoIP | <input type="checkbox"/> Interexchange Carrier (IXC) | <input type="checkbox"/> Operator Service Provider (OSP) | <input type="checkbox"/> Paging & Messaging |
| <input type="checkbox"/> Payphone Service Provider | <input type="checkbox"/> Local Reseller | <input type="checkbox"/> Private Service Provider | <input type="checkbox"/> Satellite Service Provider |
| <input type="checkbox"/> Shared-Tenant Service Provider / Building LEC | <input type="checkbox"/> Prepaid Card | <input checked="" type="checkbox"/> Toll Reseller | <input type="checkbox"/> Wireless Data |
| | <input type="checkbox"/> SMR (dispatch) | <input type="checkbox"/> Other Mobile | <input checked="" type="checkbox"/> Other Toll |

If Other Local, Other Mobile or Other Toll is checked,

☐ Other Local

describe carrier type / services provided: → International VoIP Toll Reseller

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

[Enter 9 digit number]

107 FCC Registration Number (FRN) [<https://svartifoss2.fcc.gov/cores/CoresHome.html>]
[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]

0016-7631-46

[Enter 10 digit number]

108 Management company [If filer is managed by another entity]

109 Complete mailing address of reporting entity
corporate headquarters

Note: this address will be used for the (TSP FCC regulatory
fee billings unless the appropriate box is checked on Line 208.

110 Complete business address for customer inquiries and
complaints

check if same address as Line 109 ☒

Street1 8664 Southgate Shores Circle

Street 2

Street 3

City Tamarac

State FL

Zip (postal code) 33321

Country if not USA

Street1 8664 Southgate Shores Circle

Street 2

Street 3

City Tamarac

State FL

Zip (postal code) 33321

Country if not USA

111 Telephone number for customer complaints and inquiries [Toll-free number if available]

(854) - 792-3838

ext -

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a IP Telecom Group, Inc.

b

c

d

e

f

g

h

i

j

k

l

Use an additional sheet if necessary. Each reporting entity must provide all names used for telecommunications activities.

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Page 2

Block 2-A: Regulatory Contact Information

201 Filer 499 ID (from Line 101)	826735		
202 Legal name of reporting entity (from Line 102)	iP Telecom Group, Inc.		
203 Person who completed this Worksheet	First Matthew	MI	Last Schulman
204 Telephone number of this person	(786) - 229-2222	ext -	
205 Fax number of this person	(206) - 686-5848		
206 Email of this person Required if available -- not for public release	ms@sentineltelecom.com		
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Office IP Telecom Group, Inc. Attn First name Jose MI Last Cueros Email (required if available, not for public release) cueros_jose@hotmail.com Phone (954) - 830-2960 ext- Fax (954) - 891-0300 Street1 8664 Southgate Shores Circle Street2 Street3 City Tamarac State FL Zip (postal code) 33321 Country if not USA Company IP Telecom Group, Inc. Attn First name Jose MI Last Cueros Email (required if available, not for public release) cueros_jose@hotmail.com Phone (954) - 830-2960 ext- Fax (954) - 891-0300 Street1 8664 Southgate Shores Circle Street2 Street3 City Tamarac State FL Zip (postal code) 33321 Country if not USA		
208 Billing address and billing contact person: (Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.)	check if same name as Line 203 <input type="checkbox"/> check if same address as Line 109 <input type="checkbox"/> check if name and address same as Line 207 <input checked="" type="checkbox"/> check to use Line 208 information for FCC ITSP regulatory fee bill <input type="checkbox"/>		

Block 2-B: Agent for Service of Process

All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company Corporate Creations Network Inc. Attn First name Luis MI Last Uriarte		
210 Telephone number of D.C. agent	(800) - 682-9110 ext -		
211 Fax number of D.C. agent	(561) - 694-1639		
212 Email of D.C. agent Required if available	contact@corpcreations.com		
213 Complete business address of D.C. agent for hand service of documents	Street1 1629 K Street, NW, #300 Street2 1717 K Street NW Suite 600 Street3 City Washington State DC Zip 20006		
214 Local/alternate Agent for Service of Process (optional)	Company Attn First name MI Last		
215 Telephone number of local/alternate agent	() - ext -		
216 Fax number of local/alternate agent	() -		
217 Email of local/alternate agent Required if available			
218 Complete business address of local/alternate agent for hand service of documents	Street1 Street2 Street3 City State Zip (postal code) Country if not USA		
check to use Line 218 information for FCC ITSP regulatory fee bill (If both Line 208 and Line 218 are checked, Line 208 will be used.)	<input type="checkbox"/>		

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Page 3

Block 2-C: FCC Registration and Contact Information

Filers must refile Blocks 1, 2 and 6 if there are any changes in this section. See instructions.

219 Filer 499 ID [from Line 101]

826735

220 Legal name of reporting entity [from Line 102]

IP Telcom Group, Inc.

221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)

First Jose MI Last Cuetos

222 Business address of individual named on Line 221

Street1 8664 Southgate Shores Circle

Street2

Street3

City Tamarac

State FL

Zip (postal code) 33321

Country if not USA

check if same as Line 109 ☐

223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)

First MI Last

224 Business address of individual named on Line 223

Street1

Street2

Street3

City

State

Zip (postal code)

Country if not USA

check if same as Line 109 ☐

225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)

First MI Last

226 Business address of individual named on Line 225

Street1

Street2

Street3

City

State

Zip (postal code)

Country if not USA

check if same as Line 109 ☐

227 Indicate jurisdictions in which the filing entity provides service. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.

- | | | | | |
|---|---|--|---|--|
| <input type="checkbox"/> Alabama | <input type="checkbox"/> Guam | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> New York | <input type="checkbox"/> Tennessee |
| <input type="checkbox"/> Alaska | <input type="checkbox"/> Hawaii | <input type="checkbox"/> Michigan | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Texas |
| <input type="checkbox"/> American Samoa | <input type="checkbox"/> Idaho | <input type="checkbox"/> Midway Atoll | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> Illinois | <input type="checkbox"/> Minnesota | <input type="checkbox"/> Northern Mariana Islands | <input type="checkbox"/> U.S. Virgin Islands |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Indiana | <input type="checkbox"/> Mississippi | <input type="checkbox"/> Ohio | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> California | <input type="checkbox"/> Iowa | <input type="checkbox"/> Missouri | <input type="checkbox"/> Oklahoma | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Johnston Atoll | <input type="checkbox"/> Montana | <input type="checkbox"/> Oregon | <input type="checkbox"/> Wake Island |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Kansas | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Pennsylvania | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> Kentucky | <input type="checkbox"/> Nevada | <input type="checkbox"/> Puerto Rico | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> District of Columbia | <input type="checkbox"/> Louisiana | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> Rhode Island | <input type="checkbox"/> Wisconsin |
| <input checked="" type="checkbox"/> Florida | <input type="checkbox"/> Maine | <input type="checkbox"/> New Jersey | <input type="checkbox"/> South Carolina | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Maryland | <input type="checkbox"/> New Mexico | <input type="checkbox"/> South Dakota | |

228 Year and month filer first provided (or expects to provide) telecommunications in the U.S. ☐ Check if prior to 1/1/1999, otherwise Year 2007 Month 1

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Page 4

Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID (from Line 101)

826735

302 Legal name of reporting entity (from Line 102)

IP Telecom Group, Inc.

Report billed revenues for January 1 through December 31, 2007.

Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.

Total
Revenues

If breakouts are not book
amounts, enter whole
percentage estimates

Breakouts

Interstate
Revenues
(d)

International
Revenues
(e)

(a)

(b)

(c)

See instructions regarding percent interstate & international.

Revenues from Services Provided for Resale as Telecommunications
by Other Contributors to Federal Universal Service Support Mechanisms

Fixed local service

Monthly service, local calling, connection charges, vertical features,
and other local exchange service including subscriber line and
PICC charges to IXCs

303.1 Provided as unbundled network elements (UNEs)

303.2 Provided under other arrangements

Per-minute charges for originating or terminating calls

304.1 Provided under state or federal access tariff

304.2 Provided as unbundled network elements or other contract arrangement

Local private line & special access service

305.1 Provided to other contributors for resale as telecommunications

305.2 Provided to other contributors for resale as interconnected VoIP
[All such revenue for 2007 must be reported as end-user revenue]

306 Payphone compensation from toll carriers

307 Other local telecommunications service revenues

308 Universal service support revenues received from Federal or state sources

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

309 Monthly, activation, and message charges except toll

Toll services

310 Operator and toll calls with alternative billing arrangements (credit
card, collect, international call-back, etc.)

311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888
etc.) service, *10-10* calls, associated monthly account maintenance,
PICC pass-through, and other switched services not reported above)

312 Long distance private line services

313 Satellite services

314 All other long distance services

315 Total revenues provided for resale [Lines 303 through 314]

REDACTED

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2007 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

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Block 4-A: End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101]

826735

402 Legal name of reporting entity [from Line 102]

IP Telecom Group, Inc.

Report billed revenues for January 1 through December 31, 2007.
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.
See instructions regarding percent interstate & international.

Total
Revenues

If breakouts are not book
amounts, enter whole
percentage estimates

Breakouts

Interstate International

Interstate
Revenues

International
Revenues

(a)

(b)

(c)

(d)

(e)

Revenues from All Other Sources (end-user telecom. & non-telecom.)

403 Surcharges or other amounts on bills identified as recovering
State or Federal universal service contributions

Fixed local services

Monthly service, local calling, connection charges, vertical features,
and other local exchange service charges except for federally
tariffed subscriber line charges and PICC charges

traditional circuit switched

404.1 Provided at a flat rate including interstate toll service -- local portion

404.2 Provided at a flat rate including interstate toll service -- toll portion

404.3 Provided without interstate toll included (see instructions)

interconnected VoIP

404.4 Offered in conjunction with a broadband connection

404.5 Offered independent of a broadband connection

405 Tariffed subscriber line charges and PICC charges levied by a local
exchange carrier on a no-PIC customer

406 Local private line & special access service
includes the transmission portion of wireline
broadband internet access provided on a common carrier basis.

407 Payphone coin revenues (local and long distance)

408 Other local telecommunications service revenues

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

409 Monthly and activation charges

410 Message charges including roaming and air-time charges for toll
calls, but excluding separately stated toll charges

REDACTED

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Block 4-A: Continued

	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates Interstate International	Breakouts Interstate Revenues (d)	International Revenues (e)
Toll services				
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards				
412 International calls that both originate and terminate in foreign points				
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412				
Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, *10-10 calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)				
414.1 All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills				
414.2 All interconnected VoIP long distance, including: but not limited to, itemized toll				
415 Long distance private line services				
416 Satellite services				
417 All other long distance services				
Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.)				
418.1 bundled with circuit switched local exchange service				
418.2 bundled with interconnected VoIP local exchange service				
418.3 other				
Block 4-B: Total Revenue and Uncollectible Revenue Information				
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]				
420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.				
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]				
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420				
423 Net universal service contribution base revenues [Line 420 minus line 422]				

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Block 5: Additional Revenue Breakouts

501 Filer 499 ID [from Line 101]

826735

502 Legal name of reporting entity [from Line 102]

IP Telcom Group, Inc.

Filers that report revenues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510. See page 27 of instructions for limited exceptions.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

Block 3
Carrier's
Carrier
(a)

Block 4
End-User
Telecom.
(b)

503 Southeast: Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands

504 Western: Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming

505 West Coast: California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island.

506 Mid-Atlantic: Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia

507 Mid-West: Illinois, Indiana, Michigan, Ohio, and Wisconsin

508 Northeast: Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont

509 Southwest: Arkansas, Kansas, Missouri, Oklahoma, and Texas

510 Total [Percentages must add to 0 or 100.]

REDACTED

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See instructions.)

(a) Total Revenues

(b) Interstate and International

Revenues from resellers that do not contribute to Universal Service

\$

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Block 6: CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]

826735

602 Legal name of reporting entity [from Line 102]

IP Telcom Group, Inc.

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to:

Universal Service ☐

TRS ☐

NANPA ☐

LNP Administration ☐

Provide explanation below:

604 Please indicate whether the reporting entity is

State or Local Government Entity ☐

I.R.C. § 501 Tax Exempt ☐

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity as defined on page 28 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature

607 Printed name of officer

First Jose

M E

Last Cuetos

608 Position with reporting entity

President

609 Business telephone number of officer

(954) - 792-3838

ext -

610 Email of officer || Required if available -- not for public release ||

cuetos_jose@hotmail.com

611 Date

9/22/2010

612 Check those that apply:

☐

Original April 1 filing for year

☐

New filer, registration only

☐

Revised filing with updated registration

☒

Revised filing with updated revenue data

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For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via email: Form499@universalservice.org

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